ABSTRACT OF THE DISCLOSURE

A lower pole layer and/or an upper pole layer is formed by plating a soft magnetic film represented by the formula $Fe_XNi_Y\alpha_Z$ (wherein element α is at least one of Tc, Ru, Rh, Pd, Re, Os, Ir and Pt), wherein the composition ratio X of Fe is 65% by mass to 74% by mass, the composition ratio Y of Ni 25% by mass to 34% by mass, the composition ratio Z of the element α is 1% by mass to 7% by mass, and X + Y + Z = 100% by mass. Therefore, a thin film magnetic head adaptable to a higher recording density and having excellent corrosion resistance can be manufactured.